

House File 478

H-1445

1 Amend the Senate amendment, H-1438, to House File 478, as
2 amended, passed, and reprinted by the House, as follows:

3 1. By striking page 1, line 11, through page 2, line 1, and
4 inserting:

5 <Sec. _____. Section 428.4, subsection 1, Code 2017, is
6 amended to read as follows:

7 1. Property shall be assessed for taxation each year.
8 Real estate shall be listed and assessed in 1981 and every
9 two years thereafter. The assessment of real estate shall
10 be the value of the real estate as of January 1 of the year
11 of the assessment. The year 1981 and each odd-numbered year
12 thereafter shall be a reassessment year. In any even-numbered
13 year, after the year in which an assessment has been made
14 of all the real estate in an assessing jurisdiction, the
15 assessor shall value and assess or revalue and reassess, as
16 the case may require, any individual real estate parcel that
17 the assessor finds was incorrectly valued or assessed for more
18 than the value authorized by law, or was not listed, valued,
19 and assessed, in the assessment year immediately preceding,
20 also any real estate the assessor finds has changed in value
21 subsequent to January 1 of the preceding real estate assessment
22 year in accordance with subsection 3. However, a percentage
23 increase on a class of property shall not be made in a year
24 not subject to an equalization order unless ordered by the
25 department of revenue, and any such increase must apply to
26 all property within the class. A percentage increase for an
27 even-numbered year shall be applied to all property within the
28 class and shall not be applied only to a subset of the class
29 unless approved by the department of revenue. The assessor
30 shall determine the actual value and compute the taxable value
31 thereof as of January 1 of the year of the revaluation and
32 reassessment of all real estate. The assessment shall be
33 completed as specified in section 441.28, but no reduction or
34 increase in actual value shall be made for prior years. If an
35 assessor makes a change in the valuation of the real estate as

1 provided for, sections 441.23, 441.37, 441.37A, 441.37B, and
2 441.38, and 441.39 apply.>

3 2. By striking page 6, line 10, through page 7, line 4, and
4 inserting:

5 <Sec. _____. Section 441.21, subsection 3, paragraph b, Code
6 2017, is amended to read as follows:

7 b. (1) The For assessment years beginning before January
8 1, 2018, the burden of proof shall be upon any complainant
9 attacking such valuation as excessive, inadequate, inequitable,
10 or capricious; ~~however.~~ However, in protest or appeal
11 proceedings when the complainant offers competent evidence by
12 at least two disinterested witnesses that the market value of
13 the property is less than the market value determined by the
14 assessor, the burden of proof thereafter shall be upon the
15 officials or persons seeking to uphold such valuation to be
16 assessed.

17 (2) For assessment years beginning on or after January 1,
18 2018, when a valuation is attacked by a complainant, the burden
19 of proof shall be upon the office of assessor to demonstrate
20 that such valuation is not excessive, inadequate, inequitable,
21 or capricious.>

22 3. Page 12, line 27, by striking <Each> and inserting <Each
23 Except as provided in section 441.40A, each>

24 4. Page 16, after line 5 by inserting:

25 <Sec. _____. NEW SECTION. 441.40A Reimbursement of owner or
26 taxpayer reasonable costs.

27 1. a. If the amount of a property's assessment following
28 disposition of all protests or appeals for an assessment year
29 is less than the amount of the assessment specified on the
30 assessment roll provided to the owner or taxpayer under section
31 441.26, the office of assessor shall reimburse a percentage of
32 the property owner's or aggrieved taxpayer's reasonable costs
33 incurred in all such protests or appeals, excluding those costs
34 apportioned to the board of review or a taxing body pursuant to
35 section 441.40, if any, equal to the percentage by which the

1 assessment is reduced.

2 *b.* The property owner or aggrieved taxpayer may request
3 reimbursement from the office of assessor for such reasonable
4 costs on a form prescribed by the department of revenue. Upon
5 receipt of a reimbursement request under this section, such
6 reimbursement amounts shall be paid from the assessment expense
7 fund under section 441.16.

8 2. For purposes of this section, costs include but are not
9 limited to legal fees, appraisal fees, and witness fees.

10 3. The requirement to reimburse a percentage of a property
11 owner's or aggrieved taxpayer's reasonable costs shall not
12 apply to costs incurred by the property owner or aggrieved
13 taxpayer for the first assessment year beginning on or after
14 January 1, 2018, for which the owner or taxpayer protests or
15 appeals the assessment of the property and a reduction in the
16 assessment occurs as provided in subsection 1.>

17 5. Page 16, by striking lines 6 through 20 and inserting:

18 <Sec. _____. Section 441.41, Code 2017, is amended to read as
19 follows:

20 **441.41 Legal counsel.**

21 In the case of cities having an assessor, the city legal
22 department shall represent the assessor and board of review
23 in all litigation dealing with assessments. In the case of
24 counties, the county attorney shall represent the assessor and
25 board of review in all litigation dealing with assessments.
26 Any taxing ~~body~~ district interested in the taxes received
27 from such assessments may be represented by an attorney and
28 shall be required to appear by attorney upon written request
29 of the assessor to the presiding officer of any such taxing
30 ~~body~~ district. The Subject to review and approval by the
31 city legal department or the county attorney, as applicable,
32 the conference board may employ special counsel to assist
33 the city legal department or county attorney as the case may
34 be, including employing special counsel if the city legal
35 department or county attorney is disqualified because of a

1 conflict of interest.>

2 6. By striking page 17, line 31, through page 18, line 1,
3 and inserting:

4 <Sec. ____ . EFFECTIVE UPON ENACTMENT. The following
5 provision of this Act, being deemed of immediate importance,
6 takes effect upon enactment:

7 1. The section of this Act amending section 441.9.>

8 7. Page 18, by striking lines 15 through 19.

9 8. Page 18, by striking lines 20 through 23 and inserting:

10 <____. Title page, by striking lines 1 through 6 and
11 inserting <An Act relating to property tax assessments
12 by modifying requirements for the determination of value,
13 modifying provisions related to property assessment protests
14 and appeals, modifying requirements for assessors and deputy
15 assessors, striking the future repeal of provisions relating to
16 the property assessment appeal board, and including effective
17 date and applicability provisions.>>

18 9. By renumbering as necessary.

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